

OFFICE OF THE FINANCIAL
AND PROGRAM AUDITOR

Administration

Agency Position Summary

2 Exempt Positions / 2.0 Exempt Staff Years

Position Detail Information

ADMINISTRATIVE

1 Auditor, E
1 Management Analyst II, E
2 Positions
2.0 Staff Years

E Denotes Exempt Positions

FINANCIAL AND PROGRAM AUDITOR

AGENCY MISSION

Working under the guidance and direction of the Audit Committee, the Financial and Program Auditor provides an independent means for determining the manner in which policies, programs, and resources authorized by the Board of Supervisors are being deployed by management and are consistent with the intent of the Board and in compliance with all appropriate statutes, ordinances, and directives.

AGENCY SUMMARY

Category	FY 1999 Actual	FY 2000 Adopted Budget Plan	FY 2000 Revised Budget Plan	FY 2001 Advertised Budget Plan	FY 2001 Adopted Budget Plan
Authorized Positions/Staff Years					
Exempt	2/ 2	2/ 2	2/ 2	2/ 2	2/ 2
Expenditures:					
Personnel Services	\$140,313	\$150,594	\$151,414	\$158,054	\$162,007
Operating Expenses	8,784	8,017	9,597	7,952	7,952
Capital Equipment	3,361	0	0	0	0
Total Expenditures	\$152,458	\$158,611	\$161,011	\$166,006	\$169,959

Board of Supervisors' Adjustments

The following funding adjustments reflect all changes to the FY 2001 Advertised Budget Plan, as approved by the Board of Supervisors on April 24, 2000:

- The 2.5 percent cost-of-living/market rate adjustment approved by the Board of Supervisors, and previously held in reserve, has been spread to County agencies and funds. This action results in an increase of \$3,953 to the Office of the Financial and Program Auditor.

County Executive Proposed FY 2001 Advertised Budget Plan



Agency Overview

This two-member agency, comprised of one Director and a Management Analyst II, plans, designs, and conducts audits, surveys, evaluations, and investigations of County agencies as assigned by the Board of Supervisors or the Audit Committee acting on behalf of the Board of Supervisors. The Financial and Program Auditor works apart from the Office of Internal Audit that focuses on audits and day-to-day administration of the County as requested by the County Executive.

In addition, the Financial and Program Auditor operates the Fairfax County Government Audit Hotline, which was established by the Board of Supervisors to obtain citizen comments and suggestions for improving County programs and services.

During FY 1999, the Financial and Program Auditor issued five audit reports that were provided to the Board of Supervisors and resulted in cost savings in excess of \$1.8 million. In FY 2001, this agency will continue to perform special studies, projects, and audits of agencies, policies, and programs under the guidance and direction of the Audit Committee.

FINANCIAL AND PROGRAM AUDITOR



Funding Adjustments

The following funding adjustments from the FY 2000 Revised Budget Plan are necessary to support the FY 2001 program:

- An increase of \$5,584 due to the implementation of the new Pay for Performance program in FY 2001. The new system links annual pay increases to employee performance.
- An increase of \$1,014 due to the implementation of the Market Pay Study. As a result of the Study, incumbents in job classes that are found to be one grade below the market will be moved to the appropriate grade and receive a 2.0 percent market adjustment. Incumbents in classes found to be two or more grades below the market will be moved to the appropriate grade and receive a 4.0 percent market adjustment. In addition, funding is held in reserve to provide all employees with a 2.5 percent cost-of-living/market adjustment.
- A net increase of \$862 in Regular Salaries based on the actual salary of existing staff.
- A net decrease of \$2,465 in Operating Expenses based primarily on \$2,400 in FY 1999 encumbered carryover.

The following funding adjustments reflect all approved changes to the FY 2000 Revised Budget Plan since passage of the FY 2000 Adopted Budget Plan. Included are all adjustments made as part of the FY 1999 Carryover Review and all other approved changes through December 31, 1999:

- As part of the FY 1999 Carryover Review, an increase of \$2,400 in Operating Expenses was included due to encumbered carryover.



Objectives

- To review County agency operations to identify opportunities for savings and/or more efficient and effective operations, and achieve agreement on implementing at least 90 percent of suggestions for improvement.



Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1997 Actual	FY 1998 Actual	FY 1999 Estimate/Actual	FY 2000	FY 2001
Output:					
Audit reports issued to the BOS	NA	NA	NA / 5	4	4
Efficiency:					
Savings achieved as a percent of the agency's budget ¹	NA	NA	NA / 1,200%	500%	200%
Service Quality:					
Percent of audit reports on time	NA	NA	NA / 100%	100%	100%
Outcome:					
Percent of suggestions for improvement in operations accepted and implemented by County agencies	NA	NA	NA / 100%	90%	90%

¹ Savings achieved will vary based on the type of audits undertaken and conditions found. Audits are initiated under the direction of the Audit Committee of the Board of Supervisors.